

SEC. 42. *Sewing machines.*

Every manufacturer of sewing machines, and every person or persons or corporation engaged in the business of selling the same in this State, shall, before selling or offering for sale any such machine, pay to the State Treasurer a tax of three hundred and fifty dollars and obtain a license, which shall operate for one year from the date of issue, and all licenses provided for in this section shall be countersigned by the State Auditor, and shall not be valid unless so countersigned. A separate tax shall be paid on every class or style of machine having a separate and distinct name offered for sale in this State, which name shall be furnished in the written application for license to the State Treasurer and inserted in the license. The State Treasurer shall, upon the written application of anyone who has obtained license as provided in this section, and the payment of a fee of fifty cents, issue a certified duplicate copy of said license to any agent designated by the license. Everyone to whom license shall be issued as provided in this section shall have power to employ an unlimited number of agents to sell the machines named in his license. The parties obtaining license issued under this section shall not be taxed for license fee by any county, city or town government. Any person required to take out license under this section, who shall sell or attempt to sell any machine without having obtained license, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined one hundred dollars or imprisoned not exceeding thirty days, the fine to be paid into the State treasury as others taxes. In addition to the said fine or imprisonment, any person violating the provisions of this section shall pay a penalty to the officer making the arrest of two hundred dollars, one hundred thereof to be paid into the State treasury as other taxes, and one hundred dollars to the officer making the arrest. It shall be the duty of all county, town and township bonded officers to prosecute for penalties under this section. This section shall not apply to merchants who buy and sell sewing machines on which a license tax has been paid as hereinbefore provided, and who keep the said machines in their general stock of merchandise, and sell and deliver them at their place of business. It shall be the duty of the State Treasurer to have this section printed on the face of each license issued under this act for the information and protection of parties to whom the same may be issued: *Provided*, that any second-hand sewing machine, traded for, or taken in exchange as part payment for a new sewing machine, may be sold free of tax by any party to whom licenses have been issued to sell sewing machines.

Sewing machine business.

License from State Treasurer, State Auditor to countersign.

Each style of machine taxed.

Certified copies of license.

Employment of agents.

No county or municipal tax.

Non-compliance with this section a misdemeanor.

Penalty.

Certain officers to prosecute

Certain merchants excepted.

This section to be printed in license.

Proviso, second-hand machines.